

## Underpayment of Indiana Withholding Filing Instructions

If you have *underpaid* the withholding tax for 2003, you must remit the amount due. If you normally remit by check, you **must** use the Form WH-1U. Enter the amount due on Line A. If you are making the underpayment remittance late, (after January 20 for Early Filers, after January 30 for Monthly Filers, or after January 31 for Quarterly and Annual Filers) penalty and interest are due. If you are paying the underpayment by check, include the penalty and interest on Line B.\* Penalty is the greater of 10% of Line A or \$5.00. The total amount due should be entered on Line C. Call 317-233-4016 for further information and for the current interest rate.

If you normally remit by EFT, make a supplemental payment for the final period of the year. Your supplemental payment together with all your other credits should equal the amount on Line 4 of the WH-3. Do not send a WH-1U. \* EFT taxpayers do not include penalty and interest with the supplemental payment. A separate liability notice will be issued for penalty and interest if the payment is late.

Mail to:  
 INDIANA DEPARTMENT OF REVENUE  
 P.O. BOX 6192  
 INDIANAPOLIS, IN 46206-6192



### Underpayment Form

Form WH-1U  
State Form 49170 (8-03)

### Underpayment of Withholding Taxes

Business Name \_\_\_\_\_

DBA Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_

Signature of Officer \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Daytime Phone # ( \_\_\_\_\_ )

Taxpayer ID Number	Calendar Year Ending	Due Date

Mail to:  
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Enter amount of the underpayment.  
**A.**

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Enter amount of penalty & interest due.  
**B.**

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Enter amount being paid.  
**C. \$**

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Do not include check stubs.